

COUNTY COUNCIL  
OF  
HARFORD COUNTY, MARYLAND

BILL NO. 04-04

Introduced by Council Member Cassilly and Council President Wagner

Legislative Day No. 04-3 Date January 20, 2004

AN ACT to propose an amendment to Article II, Legislative Branch, of the Harford County Charter, as amended, by repealing and reenacting, with amendments, Section 213, County Auditor: to provide that an independent firm of certified public accountants may perform a complete financial audit of the County; and to require the submission of this amendment to the legally qualified voters of Harford County for their adoption or rejection in accordance with Section 905 of the Harford County Charter.

By the Council, January 20, 2004

Introduced, read first time, ordered posted and public hearing scheduled

on: February 17, 2004

at: 6:30 p.m.

By Order: Barbara J. Ruth, Council Administrator

**PUBLIC HEARING**

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on \_\_\_\_\_, and concluded on \_\_\_\_\_.

\_\_\_\_\_, Council Administrator

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

Section 1. Be It Enacted by the County Council of Harford County, Maryland, that Section 213, County Auditor, of Article II, Legislative Branch, of the Harford County Charter, as amended, be, and it is hereby, repealed and reenacted, with amendments, to read as follows:

Article II. Legislative Branch.

Section 213. County Auditor.

(a) The Council shall appoint a County Auditor who shall serve at the pleasure of the Council and shall receive such compensation as the Council may determine. The County Auditor shall be a certified public accountant licensed under the law of this state.

(b) The County Auditor OR, AS APPOINTED BY THE COUNTY COUNCIL, AN INDEPENDENT FIRM OF CERTIFIED PUBLIC ACCOUNTANTS WHOSE MEMBERS ARE LICENSED UNDER THE LAWS OF THIS STATE shall, not later than four months after the close of each fiscal year, prepare and submit to the Council and the County Executive, a complete financial audit for the proceeding fiscal year of all agencies that receive or disburse County funds. The audit shall include a report together with such explanatory comments as the County Auditor may deem appropriate. The report and explanatory comments shall be published in at least two newspapers published in the County, and copies of the complete audit shall be open for inspection by the public. The Council may exempt on an annual basis those agencies whose entire records, accounts, and affairs are completely audited each year by the State or Federal government and may, for good cause, grant an extension to submit the financial audit.

(c) All records and files pertaining to the receipt and expenditure of County funds by all officers, agents, and employees of the County and all agencies thereof, shall at all times be open to the inspection of the County Auditor who shall promptly call to the attention of the Council and the County Executive any irregularity or improper procedure which may be discovered.

(d) The Council shall have the power to implement the provisions of this section and to assign additional functions, duties and personnel to the County Auditor. All actions of the Council pursuant to this section shall be exempt from the Executive veto.


Section 2. And Be It Further Enacted, That before this Act becomes effective, it shall be submitted to a Referendum of the legally qualified voters of Harford County in accordance with Section 905 of the Charter of Harford County, Maryland, at the General Election to be held in November 2004.

There shall be printed on the ballots or ballot labels used at this election a brief summary in understandable language of the purpose of this Act, and underneath the summary, on separate lines, a square or box to the right of and opposite the words, "For\_\_," and a corresponding square or box to the right of and opposite the words "Against\_\_," so that each voter may vote for or against the provisions of this Act. If a majority of the votes cast in the election are "For\_\_," the provisions of this Act shall become effective from and after the 30<sup>th</sup> calendar day following the election, but if a majority of the votes cast in the election are "Against\_\_," the provisions of this Act shall be of no effect and null and void.

Section 3. And Be It Further Enacted, That subject to the provisions of Section 2 of this Act and for the sole purpose of providing for the referendum therein required, this Act shall take effect 60 calendar days for the date it becomes law.

EFFECTIVE:

The Council Administrator does hereby certify that fifteen (15) copies of this Bill are immediately available for distribution to the public and the press.

  
\_\_\_\_\_  
Council Administrator